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**EVANGELINE LAW ENFORCEMENT
COUNCIL, INC.**
Lafayette, Louisiana

Financial Report

Year Ended September 30, 2005

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 4-26-06

TABLE OF CONTENTS

	<u>Page</u>
ACCOUNTANTS' REPORT	1
FINANCIAL STATEMENTS	
Statement of financial position	3
Statement of activities	4
Statement of functional expenses	5
Statement of cash flows	6
Notes to financial statements	7-9

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ACCOUNTANTS' REPORT

To the Board of Directors
Evangeline Law Enforcement Council, Inc.
Lafayette, Louisiana

We have compiled the accompanying statement of financial position of the Evangeline Law Enforcement Council, Inc. as of September 30, 2005, and the related statements of activities and cash flows for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management of the Evangeline Law Enforcement Council, Inc. We have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other form of assurance on them.

We are not independent with respect to Evangeline Law Enforcement Council, Inc.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Lafayette, Louisiana
January 18, 2006

FINANCIAL STATEMENTS

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.
Lafayette, Louisiana

Statement of Financial Position
September 30, 2005
With Comparative Totals for September 30, 2004

	Operating Fund	Restricted Fund	Totals (Memorandum Only)	
			2005	2004
ASSETS				
Current assets:				
Cash in bank	\$ 61,635	\$ 291	\$ 61,926	\$ 65,141
District dues receivable	2,363	-	2,363	3,214
Grants receivable	1,619	-	1,619	-
Due from other funds	<u>-</u>	<u>709</u>	<u>709</u>	<u>-</u>
Total assets	<u>\$ 65,617</u>	<u>\$ 1,000</u>	<u>\$ 66,617</u>	<u>\$ 68,355</u>
LIABILITIES AND NET ASSETS				
Current liabilities:				
Grant disbursement payable	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Compensated absences payable	11,397	-	11,397	10,739
Payroll taxes payable	2,116	-	2,116	-
Due to other funds	<u>709</u>	<u>-</u>	<u>709</u>	<u>-</u>
Total liabilities	<u>14,222</u>	<u>1,000</u>	<u>15,222</u>	<u>11,739</u>
Net assets:				
Unrestricted net assets - operating	<u>51,395</u>	<u>-</u>	<u>51,395</u>	<u>56,616</u>
Total liabilities and net assets	<u>\$ 65,617</u>	<u>\$ 1,000</u>	<u>\$ 66,617</u>	<u>\$ 68,355</u>

See accompanying notes and accountants' report.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.
Lafayette, Louisiana

Statement of Activities
Year Ended September 30, 2005
With Comparative Totals for the Year Ended September 30, 2004

	Operating Fund	Restricted Fund	Totals (Memorandum Only)	
			2005	2004
Public support:				
Grants from government agencies	\$ -	\$ 95,815	\$ 95,815	\$ 118,622
Revenue:				
District dues	63,644	-	63,644	80,488
Interest income	107	-	107	97
Total revenue	<u>63,751</u>	<u>-</u>	<u>63,751</u>	<u>80,585</u>
Total public support and revenue	<u>63,751</u>	<u>95,815</u>	<u>159,566</u>	<u>199,207</u>
Expenses:				
Program services - Correction training	<u>-</u>	<u>65,000</u>	<u>65,000</u>	<u>80,700</u>
Supporting services - Management and general	<u>68,972</u>	<u>30,815</u>	<u>99,787</u>	<u>93,289</u>
Total expenses	<u>68,972</u>	<u>95,815</u>	<u>164,787</u>	<u>173,989</u>
Change in net assets	(5,221)	-	(5,221)	25,218
Net assets, beginning of year	<u>56,616</u>	<u>-</u>	<u>56,616</u>	<u>31,398</u>
Net assets, end of year	<u>\$ 51,395</u>	<u>\$ -</u>	<u>\$ 51,395</u>	<u>\$ 56,616</u>

See accompanying notes and accountants' report.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.
Lafayette, Louisiana

Statement of Functional Expenses
Year Ended September 30, 2005
With Comparative Totals for the Year Ended September 30, 2004

	Program Services	Supporting Services	Total Program and Supporting Services	
			2005	2004
Salaries and related expenses	\$ -	\$ 89,662	\$ 89,662	\$ 86,063
Professional fees	-	2,516	2,516	2,326
Travel and tuition	65,000	1,141	66,141	82,573
Postage	-	1,900	1,900	783
Telephone	-	1,159	1,159	1,220
Supplies	-	1,602	1,602	794
Other costs	-	1,807	1,807	230
Total expenses	<u>\$ 65,000</u>	<u>\$ 99,787</u>	<u>\$ 164,787</u>	<u>\$ 173,989</u>

See accompanying notes and accountants' report.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.
Lafayette, Louisiana

Statement of Cash Flows
Year Ended September 30, 2005
With Comparative Totals for the Year Ended September 30, 2004

	Operating Fund	Restricted Fund	Totals (Memorandum Only)	
			2005	2004
Operating activities:				
Change in net assets	\$ (5,221)	\$ -	\$ (5,221)	\$ 25,218
Adjustments to reconcile change in net assets to net cash provided by operating activities -				
Decrease in district dues receivable	851	-	851	3
Increase in grants receivable	(1,619)	-	(1,619)	-
Increase in due from other funds	-	(709)	(709)	-
Increase in compensated absences payable	658	-	658	494
Increase in taxes payable	2,116	-	2,116	-
Increase in due to other funds	709	-	709	-
Net cash provided/used by operating activities	<u>(2,506)</u>	<u>(709)</u>	<u>(3,215)</u>	<u>25,715</u>
Net increase/(decrease) in cash and cash equivalents	(2,506)	(709)	(3,215)	25,715
Cash and cash equivalents, beginning of year	<u>64,141</u>	<u>1,000</u>	<u>65,141</u>	<u>39,426</u>
Cash and cash equivalents, end of year	<u>\$ 61,635</u>	<u>\$ 291</u>	<u>\$ 61,926</u>	<u>\$ 65,141</u>

See accompanying notes and accountants' report.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.
Lafayette, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

A. Nature of Activities

The Evangeline Law Enforcement Council, Inc. (the Organization) operates as a nonprofit corporation under the laws of the State of Louisiana. The primary purpose of the Organization is to identify the problems and needs of the various law enforcement agencies in its planning area and develop a long range master plan to implement improvements through the use of resources available under the provisions of the Omnibus Crime Control and Safe Streets Act of 1968.

B. Fund Accounting

In order to comply with restrictions that donors place on grants and other gifts as well as designations made by its governing board, the principles of fund accounting are used. Accordingly, all assets, liabilities and activities are stated on the accrual basis and are accounted for in the operating and restricted funds. All funds over which the Board of Directors has discretionary control have been included in the operating fund.

C. Grants Receivable/Deferred Revenue

Grants receivable and deferred revenues in the restricted fund results from grants and other support that have been restricted by the donor for a specific purpose. Revenue in the restricted fund is recognized only to the extent that related expenses have been incurred.

D. Income Tax Status

The Organization qualifies as a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes.

E. Statement of Cash Flows

The Organization considers all highly liquid investments with maturities of three months or less at the date of acquisition to be cash equivalents.

F. Donated Services and Materials

Donated services and materials are stated at their estimated fair value on the date donated. Estimated amounts are immaterial in relation to total expenses.

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.
Lafayette, Louisiana

Notes to Financial Statements (Continued)

G. Vacation and Sick Leave

Vacation and sick leave are recorded as expenses of the period in which paid. Accrued unused vacation and sick leave are carried forward to succeeding fiscal years. Upon separation from service, an employee shall be paid their accrued vacation and sick leave in a lump sum up to a maximum of 300 hours. A liability of \$11,397 and \$10,739 for compensated absences has been recorded as of September 30, 2005 and 2004, respectively.

H. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

I. Total Columns on Financial Statements – Overview

Total columns on the Financial Statements – Overview are captioned “Memorandum Only” to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations or cash flows, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(2) Grants From Governmental Agencies

A summary of grants from governmental agencies during the years ended September 30, 2005 and 2004 follows:

<u>Restricted Fund</u>	<u>2005</u>	<u>2004</u>
Federal funds:		
Drug administration funds	\$ 30,815	\$ 36,347
Juvenile administration funds	-	1,575
State reimbursed funds:		
Correction training	<u>65,000</u>	<u>80,700</u>
Total	<u>\$ 95,815</u>	<u>\$ 118,622</u>

EVANGELINE LAW ENFORCEMENT COUNCIL, INC.
Lafayette, Louisiana

Notes to Financial Statements (Continued)

(3) District Fees Receivable

District fees receivable at September 30, 2005 and 2004 are as follows:

	<u>2005</u>	<u>2004</u>
District fees receivable	<u>\$ 2,363</u>	<u>\$ 3,214</u>

(4) Pending Litigation

There is no litigation pending against the Evangeline Law Enforcement Council, Inc. at September 30, 2005.